



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

May 6, 2011

Bruce E. Thomas
Senior Vice President and Chief Financial Officer
Community Bankers Trust Corporation
4235 Innslake Drive, Suite 200
Glen Allen, Virginia 23060

Re: Community Bankers Trust Corporation
Form 10-K for Fiscal Year Ended December 31, 2008
Form 10-K/A for Fiscal Year Ended December 31, 2008
Form 10-Q/A for Quarter Ended March 31, 2009
Form 10-Q/A for Quarter Ended June 30, 2009
Form 10-Q/A for Quarter Ended September 30, 2009
Form 10-K for Fiscal Year Ended December 31, 2009
Form 10-K/A for Fiscal Year Ended December 31, 2009
Form 10-Q for Fiscal Quarter Ended September 30, 2010
File No. 001-32590

Dear Mr. Thomas:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brittany Ebbertt
Staff Accountant